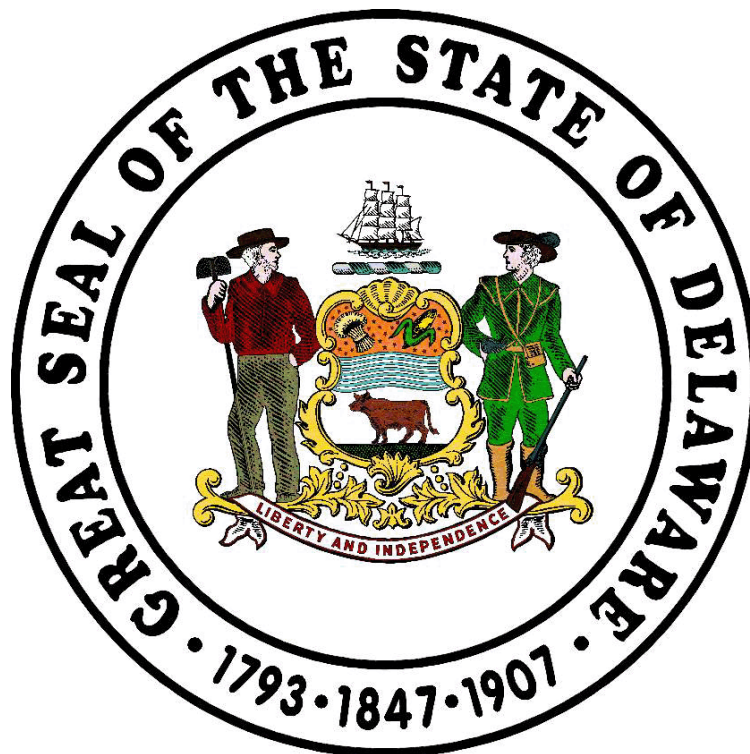


DEPARTMENT OF FINANCE  
DIVISION OF ACCOUNTING

# FIXED ASSET USER'S MANUAL



**JULY 2004**  
(revised April 2006)

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## INTRODUCTION

This manual is intended for use by personnel responsible for the financial documentation, reporting, and management of the State of Delaware Fixed Assets.

Any questions regarding this manual should be directed to Department of Finance, Division of Accounting at 744-1035.

## PURPOSE

The purpose of this manual is to provide a reference for the State's fixed assets. It

- Assists the user in defining what is classified as a fixed asset
- Provides policies and procedures for documenting and accounting for each fixed asset of the State, and
- Provides guidance on actions required when the status of a fixed asset changes.

Although this guide contains some policies and procedures, it is intended for use with the *State of Delaware Fixed Asset Accounting Policy Manual*.

<http://intranet.state.de.us/account/>

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## UNDERSTANDING THE FIXED ASSET ACCOUNTING SYSTEM

The Fixed Asset Accounting System (**FAAS**) is designed to support all control, accounting, and reporting functions of physical items management. The **FAAS** maintains detailed records of all land, buildings, improvements (other than buildings), equipment, software, vehicles, and construction owned by the State government. The components of the **FAAS** are as follows:

- **Fixed Asset Master Tables** - The **FAAS** uses fifteen master tables to validate codes and infer values. Of these fifteen master tables, eleven are user-defined/maintained, and four are system-maintained. In addition, the **FAAS** references general tables that are shared with the primary system (**DFMS**).
- **Fixed Asset Transactions** - The **FAAS** provides seven transaction documents for monitoring fixed asset related events. These transaction documents are:
  1. Payment Voucher (**PV**)
  2. Fixed Asset Acquisition (**FA**)
  3. Fixed Asset Betterment (**FB**)
  4. Fixed Asset Modification (**FF**)
  5. Fixed Asset Cost Modification (**FL**)
  6. Fixed Asset Transfer (**FT**)
  7. Fixed Asset Disposition (**FD**)
- **Fixed Asset Off-line Programs** - The **FAAS** provides off-line programs to handle depreciation calculations, annual closings and table/ledger purge for each fixed asset.
- **Fixed Asset Management and Accounting Reports** - The **FAAS** includes four reports to support management and accounting aspects of fixed asset management. These reports are generated by the Division of Accounting on a regular basis (i.e. monthly or annually). The **FAAS** reports are:
  1. Fixed Asset Transaction Detail Report
  2. Fixed Asset Inventory by Location Report (by Dept/Div)
  3. Fixed Asset Disposed Asset Report
  4. GAAP Report of Fixed Assets

### Fixed Asset Master Tables

The Fixed Asset Subsystem uses fifteen master tables (in addition to master tables shared with **DFMS**) for field validation and referencing purposes. The **FAAS** provides extensive asset classification hierarchy relationships via these fifteen tables. This hierarchical structure is as follows:

Type	Group Category	Group Class	Group
V	71	7120	712006
Vehicle	Car/s-Wagons/Otr Vehicles	Service Vehicles	Van (special purpose)

- **User-Defined Master Tables**

The **FAAS** utilizes eleven user-defined master tables described below. These tables are used by the **FAAS** to define valid codes and are referenced when a transaction document is entered into the system.

1. Fixed Asset Acquisition/Disposition Table (FADM) - The **FADM** table defines valid acquisition and disposition method codes. For example, valid acquisition codes include "P" Purchased and "G" Gift.
2. Fixed Asset Type Table (FATP) - The **FATP** table defines major types of assets, the associated balance sheet and accumulated depreciation accounts. It also indicates if an asset is to be depreciated.
3. Fixed Asset Group Table (FGRP) - The **FGRP** table identifies and describes a fixed asset at the most detailed level (comparable to the DFMS Object table).
4. Fixed Asset Group Class Table (FGCS) - The **FGCS** table identifies collections of related FA group codes.
5. Fixed Asset Group Category Table (FGCT) - The **FGCT** table identifies collections of related FA group class codes.
6. Fixed Asset Location Table (FLOC) - The **FLOC** table defines the location of a fixed asset.
7. Fixed Asset Location Class Table (FLCS) - The **FLCS** table identifies the building where the fixed asset is located.
8. Fixed Asset Location Category Table (FLCT) - The **FLCT** table identifies the city or town where the fixed asset is located.
9. Fixed Asset Condition Table (FAND) - The **FAND** table defines the valid codes used to describe the condition of an asset. (Antique, Excellent, Good, Fair, Poor)
10. Fixed Asset Criteria Table (FACT) - The **FACT** table identifies the criteria used by the PV processor to determine if a Fixed Asset is being purchased.

11. Fixed Asset Non Capitalized Reason Table (FNCR) – The **FNCR** table defines the valid codes used to describe the reasons why a Fixed Asset should not be created when the criteria designates a Fixed Asset.

- **System Master Tables**

There are four master tables within the **FAAS** that are automatically updated by the system as a result of transaction processing. Document processing can add new records to the tables, update existing records, or delete existing records. The four system-maintained master tables are:

- Fixed Asset Summary Tables (FAS1, FAS2) - The FA summary table contains summary information for all existing fixed assets. All data that pertains to the asset is stored in this table which can be viewed from two screens: **FAS1** and **FAS2**. **FAS1** contains all data regarding the asset except the accounting distribution (coding and amount). **FAS2** contains the accounting distribution of the original asset. The summary tables are updated when FA transactions are accepted by the system and when the off-line programs (Depreciation, Disposition, and Purge) are run.
- Fixed Asset Betterment Tables (FBT1, FBT2) - The FA betterment table contains one entry for each fixed asset and one entry for each betterment to the asset. This table can be viewed from two screens: **FBT1** and **FBT2**. **FBT1** contains all data pertaining to the asset except the accounting distribution (coding and amount). **FBT2** contains the accounting distribution of the original asset and all of its betterments. The betterment tables are updated when any Fixed Asset transactions are accepted by the system and the off-line programs (Depreciation, Disposition, and Purge) are run.

## **Fixed Asset Transaction Documents**

The **FAAS** provides seven specialized transaction documents to record Asset Acquisitions, Betterments, Transfers, Modifications and Dispositions. Each transaction is supported by its own data entry screen and processing (entry, correction, update, etc.). These documents are:

1. Payment Voucher (PV) – The **PV** transaction is used to create a fixed asset acquisition skeleton when the edit process determines that a Fixed Asset has been purchased. There are three fields on the PV relating to the FA process. FA skeletons are generated in Batch as requested before the PV document is processed. (See Chapter III-2)

2. **Fixed Asset Acquisition (FA)** – The **FA** transaction is used to record a new fixed asset acquisition. This transaction contains both descriptive and accounting information. It establishes a master record for the asset in the system's FA Summary Table and the first detail record (betterment number 00) in the FA Betterment Table. (See Chapter III-4)
3. **Fixed Asset Betterment (FB)** – The **FB** transaction is used to record betterments (improvements, renovations, or additions) to acquired assets. For each betterment to an asset, a new betterment record will be established in the FA Betterment Table and the Asset Summary record will be updated. (See Chapter IV)
4. **Fixed Asset Modification (FF)** – The **FF** transaction is used to record corrections to descriptive information to existing assets at the individual betterment level. It will update the FA Summary Tables and the FA Betterment tables. (See Chapter V)
5. **Fixed Asset Cost Modification (FL)** – The **FL** transaction is used to record corrections to Asset Cost and Line Amounts to existing assets at the individual betterment level. This transaction will require approval from the Division of Accounting. It will update the FA Summary Tables and the FA Betterment tables. (See Chapter V)
6. **Fixed Asset Transfer (FT)** - The **FT** transaction is used to transfer ownership or the physical location of a Fixed Asset. It will update the FA Summary Tables and the FA Betterment tables. (See Chapter VI)
7. **Fixed Asset Disposition (FD)** - The **FD** transaction is used to record the disposition of assets. It will update the FA Summary Table and will remain on the online file until the purge process is run when it will be archived. (See Chapter VII)

## **Fixed Asset Off-Line Programs**

The **FAAS** provides four off-line programs to perform depreciation calculations, record purges and annual closing. Following is a brief summary of the function of each of the off-line programs:

1. **Depreciation Program** - this annual job runs the depreciation program.
2. **Ledger Summary Program** - this job is run after the depreciation calculation is performed. It updates the ledgers with the new depreciation amounts.
3. **Disposition Purge** - this annual job deletes and archives assets that have been disposed. When this job runs, the asset record in the FA Summary Table and all the betterment records in the FA Betterment Table are purged.
4. **Annual Closing** - this job consists of two parts: a pre-processing routine that performs a year-end backup of the ledgers and database; and the actual closing routine which

clears the FA and Depreciation ledgers of closed records to create a new work area for new year records only.

## **Fixed Asset Management and Accounting Reports**

The **FAAS** includes four management and accounting reports that provide detail and summary information. These reports are run on a regular basis. Following is a list of the reports and the purpose of each.

1. Fixed Asset Transaction Detail Report - this monthly report shows a complete detail of all fixed asset transactions (including depreciation). (Report # F25F0205)
2. Fixed Asset Inventory by Location - this monthly report identifies each asset by location and fixed asset type by the Department and Organization (i.e. 25-0501). (Report # F25F0905)
3. Fixed Asset Disposed Asset Report - this monthly report shows all disposed assets still on the Summary Table as of the date of the report (Report # F25F1005)
4. GAAP Report of Fixed Assets – this annual report shows detailed listing by location of fixed assets exceeding the capitalization threshold value. (Report # F25F2705)



## **FIXED ASSET ACQUISITION**

### **Overview**

The Payment Voucher (PV) and the Fixed Asset Acquisition (FA) documents are used to establish new fixed assets. These transactions contain both descriptive and accounting information. They establish a master record for the asset in the system and the first detail record (betterment number 00).

### **Payment Voucher and Fixed Asset Skeleton**

DFMS will create batched Fixed Asset skeletons for Payment Vouchers that meet fixed asset criteria. The PV cannot process until the FA has processed. The CAPITALIZATION and REASON CODE fields are used to identify purchases not to be added to the Fixed Asset System (example: Multiple items less than the FA dollar threshold).

### **Fixed Asset Multiple Units**

The PV will identify the number of skeletons in the batch from the FA UNITS field.

### **Fixed Asset Acquisition**

When assets are acquired by methods other than a purchase, organizations will enter the FA document. These FA documents need not be batched.

### **Table Updates**

#### Fixed Asset Summary Table ( *FAS1* and *FAS2* )

This table contains summary information for all existing fixed assets. This table is updated for any new lines added and deleted, or updating of existing lines.

#### Fixed Asset Betterment Table ( *FBT1* and *FBT2* )

This table contains one entry of summary information for each fixed asset and one entry of summary information for each betterment to the asset. This table is updated for any new lines added and deleted, or updating of existing lines. A list of each betterment to the asset is also kept and expanded.

## PAYMENT VOUCHER INPUT FORM

### PV SCREEN 1

FUNCTION:	DOCID: PV	25	123456	01/29/04 07:24:36
STATUS:	BATID:		ORG:	
B-	PAYMENT VOUCHER			
BATCH DATE:	NUM DOCS:	NET:		
H- PV DATE: 01 28 04	ACCTG PRD:	G/S REC DATE: 01 04		
ACTION: E	PV TYPE: 1	SCH PAY DATE:		
	COMMENTS: FA	FA UNITS:		
VENDOR INVOICE NUMBER: 123		CAPITALIZE:		
DOCUMENT TOTAL: 26000.00		REASON CODE:		
VENDOR CODE: 222002581 AB	CONSOL/SNGL CHECK: S	FA BATCH:		
VENDOR NAME: GRAPHIC SYS INC				
ADDRESS: PO BOX 23519				
SELLER:	FY:	FUND:	DEPARTMENT:	
	ORG:		REV SRC:	
SUB REV:		APPR:	PROG:	
JOB/PROJ NO:		REPT CAT:	OFF REC ACCT:	
H-F162E-INVALID UNITS				
H-F163E-FA SKELETON MUST BE PROCESSED				

### PV SCREEN 2

FUNCTION:	DOCID: PV	25	123456	01/29/04 07:24:36
STATUS: REJCT	BATID:		ORG:	001-002 OF 002
LN	REFERENCE PO		APPR	SUB
NO	CODE DEPT NUMBER LINE	BFY FUND DEPT ORGN	CODE	OBJ OBJ PROG PROJECT
-----				
REPT CATG	BS ACCT VENDOR INVOICE	G/S REC	DESCRIPTION	
-----				
			AMOUNT	P/F
			-----	---
01- 01	04 100	25 0601	8300 8800	
		07 03		
			26000.00	
02-		25		
03-		25		
04-		25		

This PV meets the criteria for a Fixed Asset. During the edit process the system will determine from the Fixed Asset Criteria Table (FACT) that this is a Fixed Asset acquisition. A REJCT status with error messages will appear. Enter the number of fixed asset units, whether or not the purchase is to be capitalized, and if the item is not to be capitalized, enter the reason code from the Non Capitalized Reason Code table (FNCR). DFMS will create batched FIXED ASSET skeletons based on the number of units entered on the PV.

## **PV FIXED ASSET FIELDS KEYING INSTRUCTIONS**

### **SCREEN 1**

<b><u>FIELD NAME</u></b>	<b><u>LENGTH</u></b>	<b><u>DESCRIPTION</u></b>
FA UNITS	2	Required if the purchase is for a Fixed Asset. This field allows several fixed assets acquired on the same PV to be capitalized in one entry. Enter the number of fixed assets recorded in this transaction.
CAPITALIZE	1	The system will enter "Y" (Yes) based on the Fixed Asset OBJT and Fixed Asset Criteria (FACT) table. (See Chapter VIII-12) If purchase should not be capitalized, enter "N" (No) and REASON CODE (below).
REASON CODE	2	Required if CAPITALIZE field has N. Must be valid in the Non Capitalized Reason Code (FNCR) table. (See Chapter VIII-13)
FA BATCH	6	A six-digit batch number of fixed asset skeleton or skeletons created by the system. Batched FA skeletons are created at 10 am, 12 pm, 2 pm and in the nightly processing.

## FIXED ASSET ACQUISITION INPUT FORM

### FA BATCH SCREEN

FUNCTION:	DOCID: FA	25	123456	01/29/04 08:58:16
STATUS:	BATID: FA	25	123456	ORG:
FIXED ASSET ACQUISITION FORM				
BATCH DATE: 01 28 04 NUM DOCS: 0001				

### FA SCREEN 1

FUNCTION:	DOCID: FA	25	123456	01/29/04 09:00:39
STATUS:	BATID: FA	25	123456	ORG:
FIXED ASSET ACQUISITION INPUT FORM				
TRANS DATE:	ACCOUNTING PRD:	PV #:	25	123456
CAPITALIZE: Y	REASON CODE:	UNITS:	01	
FA TYPE:	FA NUMBER:	REPL DATE:		
FA GROUP: 880000	LOCATION:	TRADE:		
DEPT/ORG:	TRADE IN ALLOWANCE:	EXPIRATION DATE:		
MAINT/AGREE: N	ACQUISITION DATE:	01 28 2004		
ACQ METHOD: P	MANUFAC/MAKE:			
SERIAL NUM:				
MODEL NUM:				
ACQUISITION PRICE:	26000.00	PROJECT CODE:		
VENDOR CODE: 222002581	AB	AREA:		
VENDOR NAME: GRAPHIC SYS INC		PLAT NUM:		
PO #:	IN SERVICE DATE:			
USEFUL LIFE:	CLOSING COSTS:			
DEPR METHOD: SL	MEMO DISP VALUE:			
CONDITION OF ASSET: E				
ASSET DESCRIPTION :	YEAR:			
INSPECTION DUE:	MAINT DUE:	MILEAGE:		

### FA SCREEN 2

FUNCTION:	DOCID: FA	25	123456	01/29/04 09:01:20
STATUS:	BATID: FA	25	123456	ORG:
LN	APPR	SUB	REASON	
NO	BFY	FUND	DEPT	ORGN
CODE	OBJ	OBJ	AMOUNT	CAPITALIZE
CODE				
01-	01	04	100	25
02-				
03-				
04-				
05-				
06-				
07-				
08-				
09-				
10-				
11-				
12-				
13-				
14-				
15-				
16-				

## FIXED ASSET ACQUISITION KEYING INSTRUCTIONS

### SCREEN 1

<u>FIELD NAME</u>	<u>LENGTH</u>	<u>DESCRIPTION</u>
DOC ID	11	Required. Follow procedures for defining document number within your office. FA skeletons will use the PV DOCID. If multiple units are requested, the skeleton ids will include transaction date and consecutive numbers.
TRANS DATE	6	Optional. Enter the date of the transaction in MMDDYY format. If left blank, the default is today's date. A prior fiscal year date cannot be entered.
ACCOUNTING PRD	4	Protected. Equals the accounting period to which the transaction will be posted. Default is the accounting period in which the transaction date falls.
PV	15	Protected. System defaults the PVnumber from the payment voucher.
CAPITALIZE	2	The system will default a "Y" (Yes) when skeleton is created. If purchase should not be capitalized, enter "N" (No) and REASON CODE (below).
REASON CODE	2	Required if CAPITALIZE field has N. Must be valid in the Non Capitalized Reason Code (FNCR) table. (See Chapter VIII-13)
FA TYPE	1	Required. Enter the appropriate type for this fixed asset. Must be valid on the Fixed Asset Type (FATP) Table. (See Chapter VIII)
FA NUMBER	15	Required. In combination with the FA type, this forms the unique identifier for the fixed asset. This number is usually unique to each department or division.
REPL DATE	8	Optional. Enter the expected date of replacement of the fixed asset in MMDDYYYY format.

<b><u>FIELD NAME</u></b>	<b><u>LENGTH</u></b>	<b><u>DESCRIPTION</u></b>
FA GROUP	6	Required. Enter the fixed asset group. Must be valid in the Fixed Asset Group (FGRP) table (See Chapter VIII). This is the object and sub-object code on the PV. If no sub-object code, use the two numbers "00".
LOCATION	10	Required. The location of the fixed asset must be entered and valid in the Fixed Asset Location (FLOC) Table (See Chapter VIII-8). Do not enter the first 6 numbers from the FLOC table. This is the Department and Organization, which is derived from the DEPT/ORG field entry. See page VIII-8, the first example is 250501ASAP. The user would enter ASAP in this field.
TRADE	1	Optional. Enter "Y" (Yes) if the asset was purchased with a trade. Enter "N" (No) if the asset did not have a trade or leave field blank. If "Y", add a line #99 to screen 2 for the amount of the TRADE IN ALLOWANCE, using the same coding as the asset.
DEPT/ORG	6	Required. The department and organization code that owns the asset must be entered.
TRADE IN ALLOWANCE	14	Required if the TRADE field has "Y". Enter the amount of the trade in allowance. Do not use dollar signs or commas. Decimal points and two places for cents must be used.
MAINT/AGREE	1	Optional. Enter "Y" (Yes) if there is a maintenance agreement. If "Y" is entered, the Expiration Date is required. If left blank, will default to "N" (No).
EXPIRATION DATE	2 space 2	Required if Maint/Agree is "Y". Enter the expiration date of maintenance agreement in MM YY format.
ACQ METHOD	1	Required. Enter data from the Fixed Asset Acquisition/Disposition Method (FADM) Table. (See Chapter VIII-2)
ACQUISITION DATE	8	Required. Enter the date the fixed asset was acquired in MMDDYYYY format. For depreciable assets, this is the date the depreciation process recognizes as the first day of an asset's useful life.

<u>FIELD NAME</u>	<u>LENGTH</u>	<u>DESCRIPTION</u>
SERIAL NUM	22	Required for fixed assets with a type of "E" (Equipment) or "V" (Vehicle). Enter the serial number. This field must be blank for all other types of fixed assets.
MANUFAC/MAKE	20	Required for fixed assets with a type of "E" (Equipment) or "V" (Vehicle). Enter the manufacturer or make. This field must be blank for all other types of fixed assets.
MODEL NUM	15	Required for fixed assets with a type of "E" (Equipment) or "V" (Vehicle). Enter the model number. This field must be blank for all other types of fixed assets.
ACQUISITION PRICE	14	Required. Enter the <b>Total</b> Purchase Price of the asset (cost before any trade-in allowance or cost after any discount is subtracted) plus any closing costs. Price includes shipping and installation charges but does <b>NOT</b> include maintenance agreements. Do not use dollar signs or commas. Decimal points and two places for cents must be used.
PROJECT CODE	8	Optional. Enter the code from the APPR table for which the project is associated.
VENDOR CODE	11	Defaults from the Payment Voucher header screen.
AREA	10	Optional. For a fixed asset with a type of "L" (Land) or "B" (Building) or "I" (Improvement), enter the area (e.g. 200 sq ft). This field must be blank for all other types of fixed assets.
VENDOR NAME	30	Protected. No entry is necessary for this field. If a valid vendor code is entered in the vendor code field, the vendor name will be inferred from the Vendor (VEND) Table.
PLAT NUM	10	Optional. For a fixed asset with a type of "L" (Land) or "B" (Building) or "I" (Improvements) enter the plat number. This field must be blank for all other asset types.

PO #	15	Optional. Enter the purchase order number used to purchase the fixed asset.
<b><u>FIELD NAME</u></b>	<b><u>LENGTH</u></b>	<b><u>DESCRIPTION</u></b>
IN-SERVICE DATE	8	Required. Enter the date that the fixed asset was put into service in MMDDYYYY format.
USEFUL LIFE	3	Required for hospitals in DHSS. For other organizations, the useful life is defaulted based on the fixed asset type.
CLOSING COSTS	14	Optional. For a fixed asset with a type of "E" (Equipment) or "V" (Vehicle), this field must be blank. For all other types, enter the portion of the acquisition cost that is associated with legal fees, commissions, etc. This amount must be included in the purchase price.
DEPR METHOD	3	Protected. The State uses the Straight Line depreciation method.
MEMO DISP VALUE	14	Optional. Enter the estimated value of the asset at time of disposal.
CONDITION OF ASSET	1	Optional. Inferred "E" (Excellent) for new purchases. Must be valid on the Fixed Asset Condition (FAND) Table (See Chapter VIII-11).
ASSET DESCRIPTION	18	Optional. Description of the asset type and identifying features. Example: Desk-4 drawer brown steel executive, enter as DESK STEEL EXEC. Desk-5 drawer brown steel steno, enter as DESK STEEL STENO. Cabinet-4 drawer gray file, enter as CABINET FILE 4 DR Electric typewriter- Selectric II, enter as TYPEWRITER SEL.II.
YEAR	4	Optional. Enter year of vehicle in YYYY format.
INSPECTION DATE	2 space 2	Optional. Enter the month and year the asset is due to be inspected. Enter as MM YY.
MAINT DUE	2 space 2	Optional. Enter the month and year the asset is scheduled for maintenance. Enter as MM YY.
MILEAGE	6	Optional. Enter mileage (as shown on odometer) at time of acquisition.



## **FIXED ASSET ACQUISITION KEYING INSTRUCTIONS**

### **SCREEN 2**

<b><u>FIELD NAME</u></b>	<b><u>LENGTH</u></b>	<b><u>DESCRIPTION</u></b>
LN NO.	2	Protected field, defaults from the Payment Voucher line screen.
BFY	2	Protected field, defaults from the Payment Voucher line screen.
FUND	3	Protected field, defaults from the Payment Voucher line screen.
DEPT	2	Protected field, defaults from the Payment Voucher line screen.
ORGN	8	Protected field, defaults from the Payment Voucher line screen.
APPR CODE	4	Protected field, defaults from the Payment Voucher line screen.
OBJ	4	Protected field, defaults from the Payment Voucher line screen.
SUB OBJ	2	Protected field, defaults from the Payment Voucher line screen.
AMOUNT	14	Required field, defaults from the Payment Voucher line screen.
CAPITALIZE	2	Required. If purchase is for a Fixed Asset, then enter "Y" (Yes), if not enter "N" (No).
REASON CODE	2	Required if CAPITALIZE field has N. Must be valid in the Non Capitalized Reason Code (FNCR) table. (See Chapter VIII-13)

## **FB DOCUMENT - FIXED ASSET BETTERMENT**

### **Overview**

The Fixed Asset Betterment (FB) Transaction Document is used to record betterments (improvements, renovations, or additions) to assets that are already in place. You must record the asset before you can enter a betterment. This transaction document is very similar to the acquisition form; it also contains both accounting and descriptive information. It will establish a new betterment record and update the asset summary record.

### **Table Updates**

#### Fixed Asset Summary Table ( *FAS1* and *FAS2* )

This table contains summary information for all existing fixed assets. This table is updated for any new lines added and deleted, or updating of existing lines.

#### Fixed Asset Betterment Table ( *FBT1* and *FBT2* )

This table contains one entry of summary information for each fixed asset and one entry of summary information for each betterment to the asset. This table is updated for any new lines added and deleted, or updating of existing lines. A list of each betterment to the asset is also kept and expanded.

## FIXED ASSET BETTERMENT INPUT FORM

### SCREEN 1

FUNCTION:	DOCID:	04/22/02 09:00:33
STATUS:	BATID:	ORG:
FIXED ASSET BETTERMENT INPUT FORM		
TRANS DATE:	ACCOUNTING PRD:	
FA TYPE:	FA NUMBER:	BETT COUNT:
PROJECT CODE:		PV #:
ACQUISITION DATE:		ACQ METHOD:
SERIAL NUM:		MANUFACTURER:
VENDOR CODE:		MODEL NUMBER:
VENDOR NAME:		PLAT NUM:
AREA:		
PO #:		IN SERVICE DATE:
		CLOSING COSTS:
		MAINTENANCE AGREE:
EXPIRATION DATE:		CONDITION OF ASSET:
ACQUISITION PRICE:		
BETTERMENT DESCRIPTION:		

### SCREEN 2

FUNCTION:	DOCID:	04/22/02 09:00:45
STATUS:	BATID:	ORG:
LN	APPR	SUB
NO	BFY	FUND
DEPT	ORGN	CODE
OBJ	OBJ	AMOUNT
-----		
01-		
02-		
03-		
04-		
05-		
06-		
07-		
08-		
09-		
10-		
11-		
12-		
13-		
14-		
15-		
16-		

## **FIXED ASSET BETTERMENT (FB) KEYING INSTRUCTIONS**

### **SCREEN 1**

<b><u>FIELD NAME</u></b>	<b><u>LENGTH</u></b>	<b><u>DESCRIPTION</u></b>
DOC ID	11	Required. Follow procedures for defining the document number within your office.
TRANS DATE	6	Optional. Enter the date of the transaction in MMDDYY format. If left blank, the default is today's date. A prior fiscal year date cannot be entered.
ACCOUNTING PRD	4	Protected. Equals the accounting period to which the transaction will be posted. Default is the accounting period in which the transaction date falls.
FA TYPE	1	Required. Enter the appropriate type for this betterment. Must be valid on the FATP table. (See Chapter VIII-3)
FA NUMBER	15	Required. Enter the fixed asset number of the fixed asset with which the betterment will be associated in conjunction with the fixed asset type. Must be valid on the FAS1 table. (See Chapter VIII-14)
BETT COUNT	2	Required. Enter a number between 01 and 99. This number, along with FA type and FA number, uniquely identify each betterment. NOTE: always enter a two-digit, sequential number. For example: 01, 02, 03, etc. The original asset is designated 00.
PROJECT CODE	8	Optional. Enter the code from the APPR table for the project with which the fixed asset betterment is associated.
PV #	13	Optional. Enter the department number followed by the payment voucher number.
ACQUISITION DATE	8	Required. Enter the date the betterment was acquired in MMDDYYYY format. For depreciable assets, this is the date the depreciation process recognizes as the first day of a betterment's useful life.

<b><u>FIELD NAME</u></b>	<b><u>LENGTH</u></b>	<b><u>DESCRIPTION</u></b>
ACQ METHOD	1	Required. Enter the method of acquisition of the betterment. Must be valid on Fixed Asset Acquisition/Disposition Method Table (FADM). (See Chapter VIII-2)
SERIAL NUM	22	Required. For a betterment with a fixed asset type of "E" (Equipment) or "V" (Vehicle), enter the serial number. This field must be blank for all other types of betterments.
MANUFACTURER	20	Required. For a betterment with a fixed asset type of "E" (Equipment) or "V" (Vehicle) enter the manufacturer. This field must be blank for all other types of betterments.
VENDOR CODE	11	Required. Enter the Vendor Code of the vendor from whom the betterment was purchased. Must be valid in the Vendor Table (VEND).
MODEL NUMBER	15	Required. For a betterment of a fixed asset with a type of "E" (Equipment) or "V" (Vehicle), enter the model number. This field must be blank for all other types of betterments.
VENDOR NAME	30	Protected. No entry is necessary for this field. If a valid vendor code is entered in the vendor code field, the vendor name will be brought forward from the Vendor Table (VEND).
PLAT NUM	10	Optional. For a fixed asset with a type of "L" (Land) or "B" (Building) or "I" (Improvements) or "C" (Construction), enter the plat number. This field must be blank for all other types of fixed assets.
AREA	10	Optional. For a betterment with a fixed asset type of "L" (Land) or "B" (Buildings) or "I" (Improvements) or "C" (Construction in Progress), enter the area (e.g. 200 sq. ft.). This field must be blank for all other types of betterments.
PO #	13	Optional. Enter the purchase order number used to purchase the betterment.

<u>FIELD NAME</u>	<u>LENGTH</u>	<u>DESCRIPTION</u>
IN-SERVICE DATE	8	Required. Enter the date that the betterment was put into service in MMDDYYYY format.
CLOSING COSTS	14	Optional. For a fixed asset with a type of "E" (Equipment) or "V" (Vehicle), this field must be blank. For all other types, enter the portion of the acquisition cost that is associated with legal fees, commissions, etc. (This amount must be included in purchase price.)
MAINTENANCE AGREE	1	Optional. Enter "Y" (Yes) if there is a maintenance agreement for this betterment. If "Y" is entered, the expiration date is required. If left blank, will default to "N" (No).
EXPIRATION DATE	2 space 2	Required if Maintenance Agreement is "Y". Format is MM YY.
CONDITION OF ASSET	1	Required for Federal Funds. Enter "E" for Excellent, "G" for Good, "F" for Fair, or "A" for Antique. Must be valid on FAND table. (See Chapter VIII-11)
PURCHASE PRICE	14	Required. Enter the <b>Total</b> Purchase Price of the betterment (cost before any trade-in allowance or cost after any discount is subtracted). This amount includes shipping and installation charges but <b>NOT</b> maintenance agreements. The user must enter the decimal point.
BETTERMENT DESCRIPTION	30	Required. Enter a description of the of the betterment (type and any identifying features). Enter up to 30 characters.

## **FIXED ASSET BETTERMENT (FB) KEYING INSTRUCTIONS**

### **SCREEN 2**

<b><u>FIELD NAME</u></b>	<b><u>LENGTH</u></b>	<b><u>DESCRIPTION</u></b>
LN NO.	2	Line Number - Required. Enter line number (from 01-99).
BFY	2	Budget Fiscal Year - Required. Enter the Fiscal Year.
FUND	3	Required. Enter the FUND for the bettered fixed asset.
DEPT	2	Required. Enter the 2 digit Department number.
ORGN	8	Required. Enter the Organization for the bettered fixed asset.
APPR CODE	4	Required. Enter the appropriation code from the FB document line.
OBJ	4	Required. Enter the 4-digit object code from the FB document line.
SUB-OBJ	2	Required. Enter the 2-digit sub-object code from the FB document line.
AMOUNT	14	Required. Enter the amount of the FB document line to be invested in the Fixed Asset.

## **FIXED ASSET MODIFICATION**

### **Overview**

The Fixed Asset Modification (FF) Transaction Document is used to record corrections to the initial information on existing assets at the individual betterment level. The user can use this transaction to change any of the descriptive data. This form is NOT used to modify accounting codes. This form is **NOT** used to modify the accounting codes, asset cost or line amounts. A transfer document (FT) is used to modify accounting codes and a cost modification document (FL) is used to modify asset costs or line amounts.

The Fixed Asset Cost Modification (FL) Transaction Document is used to correct the asset value and line amounts on existing assets at the individual betterment level. This form will be used only with the approval of the Division of Accounting.

### **Table Updates**

#### Fixed Asset Summary Table ( FAS1 and FAS2 )

This table contains summary information for all existing fixed assets. It is updated for any new lines added and deleted, or updating of existing lines.

#### Fixed Asset Betterment Table ( FBT1 and FBT2 )

This table contains one entry of summary information for each fixed asset and one entry of summary information for each betterment to the asset. It is updated for any new lines added and deleted, or updating of existing lines. A list of each betterment to the asset is also kept and expanded.



## FIXED ASSET MODIFICATION INPUT FORM

FUNCTION:		DOCID:		09/17/03 09:06:51	
STATUS:		BATID:		ORG:	
FIXED ASSET MODIFICATION INPUT FORM					
TRANS DATE:		ACCOUNTING PERIOD:			
FA TYPE :	FA NUMBER:	BETT COUNT:			
FA GROUP :	PV#:	PO#:			
DESC :					
ACQ METH :	ACQ DATE:				
DISP METH :	DISP DATE :	DISP AUTH:			
DISP VALUE:	SALE PRICE:				
VEND CODE :	VEND NAME:				
MANUFACTURER:		MODEL NBR:			
SERIAL NBR :					
COND OF ASSET:	IN SERV DATE:	PROJ CODE:			
PLAT NUMBER :	XAREA :	CLOSING COSTS:			
INSPECT DUE :	MAINT DUE:	MILEAGE:	YEAR:		
MAINT AGRMT :	EXPIR DATE:	REPLACEMENT DATE:			
USEFUL LIFE:	DEPR METHOD:				

### FIXED ASSET MODIFICATION (FF) KEYING INSTRUCTIONS

<u>FIELD NAME</u>	<u>LENGTH</u>	<u>DESCRIPTION</u>
DOCID	11	Required. Follow procedures for defining the document number within your office.
TRANS DATE	6	Optional. Enter the date of the transaction in MMDDYY format. If left blank, today's date will be used as the default. A prior fiscal year date cannot be used.
ACCOUNTING PERIOD	4	Protected. Equals the accounting period to which the transaction will be posted. The default is the accounting period in which the transaction date falls.
FA TYPE	1	Required as input or inference from the fixed asset catalog. To input, enter the appropriate type for this fixed asset. Must be valid on the FATP table. (See Chapter VIII-3)
FA NUMBER	15	Required. Enter the fixed asset number of the betterment to be modified. This number is usually unique to each department or division.
BETT COUNT	2	Required if modifying a Betterment. Enter the betterment number of the betterment that is going to be modified; i.e., 01, or greater.

<b><u>FIELD NAME</u></b>	<b><u>LENGTH</u></b>	<b><u>DESCRIPTION</u></b>
FA GROUP	6	Optional. Enter the new fixed group. Must be valid in the Fixed Asset Group (FGRP) Table (See Chapter VIII-4). This is the object and sub-object code of the PV. If no sub-object code, use the two numbers "00".
PV #	13	Optional. Enter the number from the payment voucher.
PO #	15	Optional. Enter the purchase order number used to purchase the fixed asset.
DESC	18	Optional. Enter up to 18 characters of the description of the asset type and identifying features.
ACQ METH	1	Optional. Enter the method of acquisition. Must be valid in the Fixed Asset Acquisition/ Disposition Method (FADM) Table. (See Chapter VIII-2)
ACQ DATE	8	Optional. Enter the new acquisition date of the betterment in MMDDYYYY format. (NOTE: since the depreciation process uses this date, a change here will affect the next depreciation run.)
DISP METH	1	Optional. Enter the new disposition method. Can only be entered if the asset has been disposed. Must be valid in the Fixed Asset Acquisition/ Disposition Method (FADM) Table. (See Chapter VIII-2)
DISP DATE	8	Optional. Enter the new disposition date in MMDDYYYY format. Can only be entered if the asset has been disposed.
DISP VALUE	14	Optional. Enter the new estimated value of the asset when it will be disposed.
SALE PRICE	14	Optional. Enter the change in selling price. Can only be entered if that asset has been disposed.
VEND CODE	11	Optional. Enter the new vendor code. Must be valid in Vendor (VEND) Table.
VEND NAME	30	Protected. No entry is necessary for this field. If a valid vendor code is entered in the vendor code field, the vendor name will be brought forward from the Vendor (VEND) Table.

<b><u>FIELD NAME</u></b>	<b><u>LENGTH</u></b>	<b><u>DESCRIPTION</u></b>
MANUFACTURER	20	Optional. For a fixed asset with a type of "E" (Equipment) or "V" (Vehicle), enter the manufacturer. This field must be blank for all other types of fixed assets.
MODEL NBR	15	Optional. For a fixed asset with a type of "E" (Equipment) or "V" (Vehicle), enter the model number. This field must be blank for all other types of fixed assets.
SERIAL NBR	22	Optional. For a fixed asset with a type of "E" (Equipment) or "V" (Vehicle), enter the serial number. This field must be blank for all other types of fixed assets.
COND OF ASSET	1	Optional. Enter "E" for Excellent, "G" for Good, "F" for Fair, or "A" for Antique. Must be valid on the FAND table. (See Chapter VIII-11)
IN-SERV DATE	8	Optional. Enter the date that the fixed asset was put into service in MMDDYYYY format.
PROJ CODE	8	Optional. Enter the code from the APPR table for which the project is associated.
PLAT NUMBER	10	Optional. For a fixed asset with a type of "L" (Land) or "B" (Building) or "I" (Improvements), or "C" (Construction), enter the plat number. This field must be blank for all other types of fixed assets.
XAREA	10	Optional. For a fixed asset with a type of "L" (Land) or "B" (Building) or "I" (Improvements) or "C" (Construction) enter the area (e.g. 200 sq. ft). This field must be blank for all other fixed asset types.
CLOSING COSTS	14	Optional. For a fixed asset with a type of "E", (Equipment) or "V" (Vehicle), this field must be blank. For all other types, enter the portion of the acquisition cost that is associated with legal fees, commissions, etc. (This amount must be included in purchase price.)
INSPECT DUE	2 space 2	Optional. Enter the month and year the asset is due to be inspected. Enter as MM YY.

<b><u>FIELD NAME</u></b>	<b><u>LENGTH</u></b>	<b><u>DESCRIPTION</u></b>
MAINT. DUE	2 space 2	Optional. Enter the month and year the asset is scheduled for maintenance. Enter as MM YY.
MILEAGE	6	Optional. Enter mileage (as shown on odometer) at time of acquisition.
YEAR	4	Optional. Enter the Year of the vehicle in YYYY format.
MAINT AGRMT	1	Optional. Enter "Y" Yes, or "N" No.
EXPIR DATE	2 space 2	Required if Maintenance Agreement is "Y". Enter as Month (space) Year as MM YY.
REPL DATE	8	Optional. Enter the expected date of replacement of the fixed asset in MMDDYYYY format.
USEFUL LIFE	3	Required for hospitals in DHSS. For other organizations, the useful life is defaulted based on the fixed asset type.
DEPR METHOD	3	Protected. The State uses the SL (Straight Line) depreciation method.

## FIXED ASSET COST MODIFICATION INPUT FORM

FUNCTION: DOCID: FL 30 FX29 03/14/02 14:54:05  
STATUS: SCHED BATID: ORG:  
FIXED ASSET COST MODIFICATION INPUT FORM  
TRANS DATE: ACCOUNTING PERIOD:  
FA TYPE : B FA NUMBER: FX29 BETT COUNT:  
  
ASSET COST:  
COMMENT:  
  
LINE NBR: LINE AMOUNT:

### FIXED ASSET MODIFICATION (FF) KEYING INSTRUCTIONS

<u>FIELD NAME</u>	<u>LENGTH</u>	<u>DESCRIPTION</u>
DOCID	11	Required. Follow procedures for defining the document number within your office.
TRANS DATE	6	Optional. Enter the date of the transaction in MMDDYY format. If left blank, today's date will be used as the default. Cannot use a prior fiscal year date.
ACCOUNTING PERIOD	4	Protected. Equals the accounting period to which the transaction will be posted. Default is the accounting period in which the transaction date falls.
FA TYPE	1	Required as input or inference from fixed asset catalog. To input, enter the appropriate type for this fixed asset. Must be valid on the FATP table.
FA NUMBER	15	Required. Enter the fixed asset number of the betterment to be modified. This number is usually unique to each department or division.
BETT COUNT	2	Only Required if modifying a Betterment. Enter the betterment number of the betterment that is going to be modified; i.e., 01, or greater.
ASSET COST	14	Required. Enter the sum of the asset value.
COMMENT	22	Required. Reason for the change to the asset value.

<b><u>FIELD NAME</u></b>	<b><u>LENGTH</u></b>	<b><u>DESCRIPTION</u></b>
LINE NBR	2	Required. Enter line number from the FA document line.
LINE AMOUNT	14	Required. Enter the amount of the FA document line. Sum of line amounts should equal the Asset Cost.

## **FT DOCUMENT - FIXED ASSET TRANSFER**

### **Overview**

The Fixed Asset Transaction (FT) Document is used to transfer ownership of a Fixed Asset between organizations or changes to the physical location of an asset. It is also used to make changes to the line of coding of a Fixed Asset.

### **Table Updates**

#### Fixed Asset Summary Table ( *FAS1* and *FAS2* )

This table contains summary information for all existing fixed assets. It is updated for any new lines added and deleted, or updating of existing lines.

#### Fixed Asset Betterment Table ( *FBT1* and *FBT2* )

This table contains one entry of summary information for each fixed asset and one entry of summary information for each betterment to the asset. It is updated for any new lines added and deleted, or updating of existing lines. A list of each betterment to the asset is also kept and expanded.

## FIXED ASSET TRANSFER INPUT FORM

FUNCTION:	DOCID:	09/17/03 11:06:04
STATUS:	BATID:	ORG:
FIXED ASSET TRANSFER INPUT FORM		
TRANS DATE:	ACCOUNTING PERIOD:	
REASON (C OR L):		
FA NUMBER:	FA TYPE:	
LINE NUMBER:	BETTERMENT NUMBER:	
	NEW LOCATION:	
NEW FUND:	NEW DEPT:	
NEW ORG:	NEW FA NUMBER:	
NEW APPR CODE:	NEW OBJECT:	
NEW SUB-OBJECT:	NEW FISCAL YEAR:	

## FIXED ASSET TRANSFER (FT) KEYING INSTRUCTIONS

<u>FIELD NAME</u>	<u>LENGTH</u>	<u>DESCRIPTION</u>
DOC ID	11	Required. Follow the procedures for defining the document number within your office.
TRANS DATE	6	Optional. Enter the date of the transaction in MMDDYY format. If left blank, default is today's date.
ACCOUNTING PERIOD	4	Protected. Equals the accounting period to which the transaction will be posted. Default is the accounting period in which the transaction date falls.
REASON	1	Required. Enter "C" for changes to the coding and "L" for location changes.
FA NUMBER	15	Required. Enter the fixed asset number of the fixed asset that is going to be transferred. This number is usually unique to each department or division.
FA TYPE	1	Required as input or inference from the fixed asset catalog. To input, enter the appropriate type for this fixed asset. Must be valid on the FATP table. (See Chapter VIII-3)
LINE NUMBER	2	Optional, for betterment coding change. Enter line number from FB document line.



<b><u>FIELD NAME</u></b>	<b><u>LENGTH</u></b>	<b><u>DESCRIPTION</u></b>
BETTERMENT NO	2	Optional, for coding change. Enter the betterment number.
NEW LOCATION	4	Optional. Enter the new location of the fixed asset. Must be valid in the Fixed Asset Location (FLOC) Table. (See Chapter VIII-8)
NEW FUND	3	Required. Enter the new fund which is primarily responsible for this fixed asset. Code must be valid in the FUND table.
NEW DEPART	2	Required. Enter the code for the new Department which is primarily responsible for the fixed asset. Code must be valid the in DEPT table.
NEW ORG	4	Required. Enter the new organization which is primarily responsible for the fixed asset. Must be valid in the ORGN Table.
NEW FA NUMBER	15	Required. Enter the new Fixed Asset Number of the transferred fixed asset.
NEW APPR CODE	4	Optional. Enter the new appropriation which is primarily responsible for the fixed asset. Must be valid in the APPR table.
NEW OBJECT	4	Optional. Enter the new object which is primarily responsible for the fixed asset. Must be valid on the OBJT Table.
NEW SUB-OBJECT	2	Optional. Enter the new 2-digit sub-object code. . Must be valid on the SOBJ Table.

## **FD DOCUMENT - FIXED ASSET DISPOSITION**

### **Overview**

The Fixed Asset Disposition (FD) transaction is used to record the disposal of assets from State government. Valid disposal reasons are defined in the Acquisition/Disposition Master Table (FADM) and may include sale, obsolescence, etc. When a user enters a disposition document into the system, the system will calculate depreciation, post entries to the general ledger (GENLED) and mark the asset as having been disposed.

### **Table Updates**

When a FD document is entered into and accepted by the system, the appropriate fields in the Fixed Asset Summary Table and the Betterment Tables are updated.

#### **Fixed Asset Summary Table**

When a FD document is entered into and accepted by the system, the Fixed Asset Summary Table (FAS1) is updated. The Disposition Method, Disposition Date, and Selling Price (if applicable) are inferred from the FD document.

#### **Other Updates**

After an FD document is accepted, depreciation is calculated as of the disposition date. The appropriate entries are posted to the general ledger.

## FIXED ASSET DISPOSITION INPUT FORM

FUNCTION:	DOCID: FD	25	1	04/22/02 13:27:16
STATUS:	BATID:		ORG:	
FIXED ASSET DISPOSITION INPUT FORM				
TRANSACTION DATE:		ACCOUNTING PERIOD:		
FA TYPE:	FA NUMBER:	DISP. METHOD:		
DISPOSITION DATE:		SELLING PRICE:		

### FIXED ASSET DISPOSITION (FD) KEYING INSTRUCTIONS

<u>FIELD NAME</u>	<u>LENGTH</u>	<u>DESCRIPTION</u>
DOCID	11	Required. Follow the procedures for defining document numbers within your office.
TRANSACTION DATE	6	Optional. Enter the date of the transaction in MMDDYY format. If left blank, the system date is defaulted.
ACCOUNTING PERIOD	4	Protected. Equals the accounting period to which the transaction will be posted. If left blank, the default is the accounting period in which the transaction date falls.
FA TYPE	1	Required. Enter the fixed asset type to be disposed. Code must be valid on the Fixed Asset Type (FATP) Table. (See Chapter VIII-3)
FA NUMBER	15	Required. Enter the unique fixed asset number of the fixed asset that is to be disposed.
DISP. METHOD	1	Required. Enter the method of disposition. Code must be valid in the Acquisition/Disposition (FADM) Table. (See Chapter VIII-2)
DISPOSITION DATE	15	Required. Enter the date that the fixed asset is to be disposed in MMDDYYYY format.
SELLING PRICE	14	Required if Disposition Method is "S" or "T". Used to calculate a gain or loss.

## TABLES

**FAAS** uses fifteen master tables to validate codes and infer values. Of these, eleven are user-defined/maintained, and four are system-maintained.

- User Defined FA Master Tables – There are twelve user defined tables maintained by the Department of Finance. In addition, the **FAAS** references general tables that are shared with the primary system (**DFMS**).
  1. **FADM** Fixed Asset Acquisition/Disposition Table
  2. **FATP** Fixed Asset Type Table
  3. **FGRP** Fixed Asset Group Table
  4. **FGCS** Fixed Asset Group Class Table
  5. **FGCT** Fixed Asset Group Category Table
  6. **FLOC** Fixed Asset Location Table
  7. **FLCS** Fixed Asset Location Class Table
  8. **FLCT** Fixed Asset Location Category Table
  9. **FAND** Fixed Asset Condition Table
  10. **FACT** Fixed Asset Criteria Table
  11. **FNCR** Fixed Asset Non Capitalized Reason Table
- System-Maintained FA Master Tables – There are four master tables within the **FAAS** that are automatically updated by the system as a result of transaction processing. The result of data entry document processing can add new records to the tables, update existing records, or delete existing records.
  - **FAS1, FAS2** Fixed Asset Summary Tables
  - **FBT1, FBT2** Fixed Asset Betterment Tables

1. **FADM** - Fixed Asset Acquisition/Disposition Table defines valid acquisition and disposition method codes. For example, valid acquisition codes may include "P" Purchased and "R" Transferred. To access the Fixed Asset Acquisition/Disposition Table, enter "**FADM**" into the Screen field of the Action Line.

ACTION: R    SCREEN: FADM    USERID: FFMS			09/22/03	01:54:05 PM
FIXED ASSET ACQUISITION/DISPOSITION TABLE				
KEY IS ACQ/DISP CODE, ACQ/DISP METHOD				
CODE	METHOD	ACQ/DISP NAME	SHORT NAME	
-----				
01-	A	C	CONSTRUCTED	CONSTRUCTED
02-	A	G	GIFT/REQUEST	GIFT/REQUEST
03-	A	I	ITEMS CONFISCATED	CONFISCATED
04-	A	P	PURCHASED	PURCHASED
05-	A	R	TRANSFERRED	TRANSFERRED
06-	A	T	TRADED	TRADED
07-	D	C	CONSTRUCTION WORK IN PROGRESS	CONSTRUCTION
08-	D	D	DESTROYED	DESTROYED
09-	D	O	OTHER	OTHER
10-	D	R	TRANSFERRED	TRANSFERRED
11-	D	S	SOLD	SOLD
12-	D	T	TRADED	TRADED
13-	D	U	LOST, UNACCOUNTED FOR	LOST
14-	D	V	VANDALISM, THEFT	VANDALISM
15-	D	W	WORNOUT, WRITTEN OFF	WORNOUT

<u>FIELD NAME</u>	<u>LENGTH</u>	<u>DESCRIPTION</u>
CODE	1	An indicator that describes if the asset was acquired or disposed. "A" = Acquired "D" = Disposed
METHOD	1	An indicator that describes how the asset was acquired or disposed.
ACQ/DISP NAME	30	A description of how the asset was acquired or disposed.
SHORT NAME	12	A shorter description of how the asset was acquired or disposed.

2. **FATP** - Fixed Asset Type defines major types of assets, associated balance sheet and accumulated depreciation accounts, and indicates if an asset is to be depreciated. To access the Fixed Asset Type Table, enter "**FATP**" into the Screen field of the Action line.

ACTION: S    SCREEN: FATP    USERID: FFMS				04/07/06		10:55:33 AM	
FIXED ASSET TYPE TABLE							
KEY IS FIXED ASSET TYPE							
FA			FA	FA	DEPR	FA	
TYPE	TYPE NAME	SHORT NAME	ACCT	ACCUM	IND	AMOUNT	
-----							
B	BUILDINGS	BUILDINGS	1620	1621	Y	0000000	
E	EQUIPMENT/COMPUTER/FURNITURE	EQP/COM/FURN	1642	1643	Y	0000100	
I	IMPROVE OTHER THAN BUILDINGS	IMPROVEMENTS	1612	1631	Y	0000100	
L	LAND	LAND	1610		N	0000000	
S	SOFTWARE	SOFTWARE	1650	1651	Y	0000100	
V	VEHICLES	VEHICLES	1648	1649	Y	0000100	

08-\*L008 END OF FILE

<u>FIELD NAME</u>	<u>LENGTH</u>	<u>DESCRIPTION</u>
FA TYPE	1	An indicator that describes the type of fixed asset.
TYPE NAME	30	A description of the type of asset
SHORT NAME	12	A shorter description of the type of asset.
FA ACCT	4	A balance sheet account for the different types of assets (land, buildings, etc.).
FA ACCUM	4	A balance sheet account for the accumulated depreciation for the different types of assets (buildings, equipment, etc.).
DEPR IND	1	This indicator must be set to determine whether the type of asset may be depreciated. The indicator should be set to "N" (No) for land, improvements and construction and to "Y" (Yes) for all other types of assets.
FA AMOUNT	7	The minimum amount reported for the asset type.

3. **FGRP** - Fixed Asset Group is used to identify and describe the kind of fixed asset on a more detailed level than the fixed asset type (comparable to the DFMS Object table). Every fixed asset must be assigned to a fixed asset group. The fixed asset group is the most detailed level of a three-level reporting hierarchy within fixed asset type. An example of the group, group class, group category and type is:

FA Type	FA Group	Group Class	Group Category
E	701012	7010	70
Equipment	Timestamp Machine	Office Equipment	Capital Outlay Equipment

- Group - is the most detailed; the Timestamp Machine (see *FGRP* table).
- Group Class - a grouping of items in each class; Office Equipment (see *FGCS* table).
- Group Category - a collection of classes; Capital Outlay – Equipment (see *FGCT* table).
- Type - major type of asset; Equipment (see *FATP* Table).

```

ACTION: R  SCREEN: FGRP USERID: FFMS                                04/07/06   10:57:25 AM
FIXED ASSET GROUP TABLE
KEY IS FIXED ASSET TYPE, FIXED ASSET GROUP
FA   FA   GROUP  GROUP  GROUP
TYPE GROUP CLASS CATEGORY NAME          SHORT NAME
-----
B   820000  8200    82    BUILDINGS
B   820100  8201    82    PURCH-BLDGS OTR THAN ROW
B   820300  8203    82    PREFAB BLDGS/STORAGE TANKS
E   609800  6098    60    SUPPLIES UNDER $1000.00
E   700200  7002    70    INSTRUCTIONAL EQUIP
E   700400  7004    70    ATHLETIC EQUIP
E   700800  7008    70    GENERAL EQUIP
E   701000  7010    70    OFFICE EQUIPMENT
E   701001  7010    70    TYPEWRITERS
E   701002  7010    70    ADDING MACH & CALC
E   701003  7010    70    Mimeo/DUPL & PHOTO MACH
E   701004  7010    70    DICTATING MACHINES
E   701005  7010    70    ADDRESSING MACHINES
E   701006  7010    70    BOOKKEEPING MACHINES

```

<u>FIELD NAME</u>	<u>LENGTH</u>	<u>DESCRIPTION</u>	<u>REFER TO</u>
FA TYPE	1	An indicator that describes the type of fixed asset.	Fixed Asset Type Table <b>FATP</b>
FA GROUP	6	A unique six digit code that defines what group the asset belongs to. Includes the Group Class and Group Category number.	

<b><u>FIELD NAME</u></b>	<b><u>LENGTH</u></b>	<b><u>DESCRIPTION</u></b>	<b><u>REFER TO</u></b>
GROUP CLASS	4	A four-digit code that defines a grouping of like items.	Fixed Asset Group Class Table <b>FGCS</b>
GROUP	2	A four-digit code that defines a grouping of like items.	Fixed Asset Group Category Table <b>FGCT</b>
GROUP NAME	30	The descriptive name of the group.	
SHORT NAME	12	A short descriptive name of the group.	



4. **FGCS** - Fixed Asset Group Class identifies collections of related FA group codes.

ACTION: R SCREEN: FGCS USERID: FFMS				04/07/06	11:00:19 AM
FIXED ASSET GROUP CLASS TABLE					
KEY IS FIXED ASSET TYPE, FIXED ASSET GROUP CLASS					
FA	GROUP				
TYPE	CLASS	GROUP CLASS NAME	SHORT NAME		
----	----	-----	-----		
01-	B	8200	BUILDINGS		
02-	E	7002	INSTRUCTIONAL EQUIPMENT		
03-	E	7010	OFFICE EQUIPMENT		
04-	E	7020	INSTITUTIONAL EQUIPMENT		
05-	E	7030	INSTRUC/LAB EQUIPMENT		
06-	E	7040	AUDIO VISUAL		
07-	E	7200	CUSTODIAL/MAINTENANCE EQUIP		
08-	E	7210	SHOP MACHINERY/EQUIP/TOOLS		
09-	E	7310	REFRIG/AIR CONDITIONING		
10-	E	7411	COMMUNICATION EQUIPMENT		
11-	E	7420	SAFETY/EMERG TRAIN EQUIP		
12-	E	7510	CULTURAL		
13-	E	7520	CREATIONAL EQUIPMENT		
14-	E	7530	EDUCATIONAL EQUIPMENT		

<u>FIELD NAME</u>	<u>LENGTH</u>	<u>DESCRIPTION</u>	<u>REFER TO</u>
FA TYPE	1	An indicator that describes the fixed asset type.	Fixed Asset Type Table <b>FATP</b>
GROUP CLASS	4	A four-digit code that defines a grouping of like items.	Fixed Asset Group Class <b>FGCS</b>
GROUP CLASS NAME	30	The descriptive name of the group class.	
SHORT NAME	12	A short descriptive name of the group class.	

**5. FGCT - Fixed Asset Group Category identifies collections of related FA group category codes.**

```

ACTION: S  SCREEN: FGCT USERID: FFMS                04/07/06   11:03:59 AM
FIXED ASSET GROUP CATEGORY TABLE
KEY IS FIXED ASSET TYPE, FIXED ASSET GROUP CATEGORY
FA      GROUP
TYPE   CATEGORY   GROUP CATEGORY NAME      SHORT NAME
-----
01-   B           82      BUILDINGS
02-   E           70      CAPITAL OUTLAY-EQUIPMENT
03-   E           72      SHOP MACHINERY/EQUIP/TOOLS
04-   E           73      RREFRIG/AIR CONDIT/HEAT
05-   E           74      COMMUNICATIONS/EMERGENCY EQUIP
06-   E           75      ED/RECR/CULTURAL EQUIP
07-   E           88      COMPUTR/WRD PROCESS/SOFTWARE
08-   I           81      LAND IMPROVEMENTS
09-   L           80      CAPITAL OUTLAY-PROPERTY
10-   S           88      SOFTWARE
11-   V           71      CAR/S-WAGONS/OTR VEHICLES
12-
13-
14-
12-*L008 END OF FILE

```

<u>FIELD NAME</u>	<u>LENGTH</u>	<u>DESCRIPTION</u>	<u>REFER TO</u>
FA TYPE	1	An indicator that describes the type of fixed asset.	Fixed Asset Type Table. <b>FATP</b>
GROUP CATEGORY	2	A code for the group category within a class.	Fixed Asset Group Category <b>FGCT</b>
GROUP CATEGORY NAME	30	The descriptive name of the group category.	
SHORT NAME	12	A short descriptive name of the group category.	

6. **FLOC** - Fixed Asset Location is used to describe location codes that are used to identify the location of a fixed asset; e.g. the room number for a desk, the street address for a parcel of land, the garage for a vehicle. Each organization establishes its own locations for the table. Every fixed asset must be associated with a location code. The location code is the lowest level of a three-level classification hierarchy. For example, the Category might be "DOVER", the Class - "Thomas Collins Bldg.", and the Location - "Room 208". The first six digits in the Location is the department and organization.

LOCATION  
RM208

LOCATION CLASS  
TCB

LOCATION CATEGORY  
DV

ACTION: R SCREEN: FLOC USERID: FFMS				04/23/02	03:18:51 PM
FIXED ASSET LOCATION TABLE					
KEY IS LOCATION					
LOCATION	CLASS	CATG	LOCATION NAME		
-----	-----	-----	-----		
01- 250501ASAP	SAP	DV	ACCOUNTING-ASAP		
02- 250501CLOSET	TCB	DV	ACCOUNTING-DFMS-CLOSET		
03- 250501CPBLUEHEN	BHC	DV	ACCOUNTING-CENTRAL PYRL BLUHEN		
04- 250501HALLWAY	TCB	DV	ACCOUNTING-DFMS-HALLWAY		
05- 250501IMS	BHC	DV	ACCOUNTING-IMS PROJECT		
06- 250501MAILROOM	TCB	DV	ACCOUNTING-MAILROOM		
07- 250501PARKINGLOT	TCB	DV	ACCOUNTING-TC BLDG PARKING LOT		
08- 250501RM202A	TCB	DV	ACCOUNTING-DFMS-ROOM 202A		
09- 250501RM202B	TCB	DV	ACCOUNTING-DFMS-ROOM 202B		
10- 250501RM203	TCB	DV	ACCOUNTING-DFMS-ROOM 203		
11- 250501RM205	TCB	DV	ACCOUNTING-DFMS-ROOM 205		
12- 250501RM206	TCB	DV	ACCOUNTING-DFMS-ROOM 206		
13- 250501RM207	TCB	DV	ACCOUNTING-DFMS-ROOM 207		
14- 250501RM208	TCB	DV	ACCOUNTING-DFMS-ROOM 208		
15- 250501RM208A	TCB	DV	ACCOUNTING-TRAINING ROOM-208A		

<u>FIELD NAME</u>	<u>LENGTH</u>	<u>DESCRIPTION</u>	<u>REFER TO</u>
LOCATION	16	First 2 positions are DEPT. Next 4 positions are DIVISION and BUDGET UNIT. The remainder is a room number or other descriptive information.	
CLASS	3	Identifies the building where the Fixed Asset is located.	Fixed Asset Location Class Table <b>FLCS</b>
CATG	2	Identifies the city where the Fixed Asset is located.	Fixed Asset Location Category Table <b>FLCT</b>
LOCATION NAME	30	The descriptive name of the location.	

7. **FLCS** - Fixed Asset Location Class identifies the building where the fixed asset is located. The assignment of locations to location classes occurs in the Fixed Asset Location Table (FLOC).

ACTION: R SCREEN: FLCS USERID: FFMS				04/24/02	08:46:22 AM
FIXED ASSET LOCATION CLASS TABLE					
KEY IS LOCATION CLASS					
LOCATION					
CLASS		LOCATION CLASS NAME		SHORT NAME	
-----					
01-	TCB	THOMAS COLLINS BLDG		TOM COL BLDG	
02-	TCM	TERRY CAMPUS MAIN BLDG.		TC MAIN BLDG	
03-	TCP	TERRY CHILDRENS PSYCHIATRIC CT		TERRY CTR	
04-	TDC	THOMAS D CLAYTON		T.D. CLAYTON	
05-	TEC	KENT CO TECH PREP CONSORTIUM		KNT TCH PREP	
06-	TES	TOWNSEND ELEMENTARY SCHOOL		TOWNSEND ELE	
07-	TI1	TRADES & INDUSTRY BLDG 1		TR&IND BD 1	
08-	TI2	TRADES & INDUSTRY BLDG 2		TR&IND BD 2	
09-	TMR	THREE MILL ROAD BUILDING		THREE MILL	
10-	TOB	TOWER OFFICE BUILDING		TOW OFF BDG	
11-	TOW	TOWNSEND BLDG		TOWNSED BLDG	
12-	TPT	TOWNE POINT ELEMENTARY		TOWNE PNT EL	
13-	TP1	STATE POLICE TROOP 1		SP TROOP 1	
14-	TP2	STATE POLICE TROOP 2		SP TROOP 2	

<u>FIELD NAME</u>	<u>LENGTH</u>	<u>DESCRIPTION</u>
LOCATION CLASS	3	A code describing the building where the fixed asset is housed.
LOCATION CLASS NAME	30	The building name.
SHORT NAME	12	An abbreviation of the building name.

- 8. FLCT** - Fixed Asset Location Category Table identifies the city where the fixed asset is located. The assignment of location classes to location categories occurs in the Fixed Asset Location Table (**FLOC**).

ACTION: R SCREEN: FLCT USERID: FFMS			04/24/02	08:56:23 AM
FIXED ASSET LOCATION CATEGORY TABLE				
KEY IS LOCATION CATEGORY				
LOCATION				
CATEGORY		LOCATION CATEGORY NAME		SHORT NAME
01-	AN	ARDEN		
02-	AT	ARDENCROFT		
03-	BE	BELLEFONTE		
04-	BH	BETHANY BEACH		
05-	BL	BRIDGEVILLE		
06-	BR	BEAR		
07-	BS	BLADES		
08-	BT	BETHEL		
09-	BW	BOWERS BEACH		
10-	CA	CHRISTIANA		
11-	CD	CHESWOLD		
12-	CN	CAMDEN		
13-	CT	CLAYTON		
14-	CY	CLAYMONT		

<u>FIELD NAME</u>	<u>LENGTH</u>	<u>DESCRIPTION</u>
LOCATION CATEGORY	2	A code describing the city where the fixed asset is located.
LOCATION CATEGORY NAME	30	The name of the city, town or municipality where the fixed asset is located.
SHORT NAME	12	Not used.

**9. FAND** - Fixed Asset Condition Table defines the valid codes used to describe the condition of an asset. (Antique, Excellent, Good, Fair, Poor).

```
ACTION: S  SCREEN: FAND USERID: FFMS                04/24/02   09:03:57 AM
FIXED ASSET CONDITION TABLE
KEY IS COND
COND DESCRIPTION
-----
01-  A    ANTIQUE
02-  E    EXCELLENT
03-  F    FAIR
04-  G    GOOD
05-  P    POOR
06-
07-
08-
09-
10-
11-
12-
13-
14-
15-
06-*L008 END OF FILE
```

<u>FIELD NAME</u>	<u>LENGTH</u>	<u>DESCRIPTION</u>
COND	1	An indicator that describes the condition of the fixed asset.
DESCRIPTION	9	A description of the condition of the asset.

10. **FACT** – Fixed Asset Criteria Table is used in the PV processor to determine if the Fixed Asset is being purchased. The State's minimum requirement for a fixed asset to be capitalized is entered. Organizations may have a lower threshold which would be entered on the table as requested.

ACTION: S    SCREEN: FACT    USERID: FFMS			09/03/03	11:11:05 AM
FIXED ASSET CRITERIA TABLE				
KEY IS FA TYPE/ORG				
FA TYPE	ORGANIZATION	AMOUNT		
----	----	-----		
01-    B	****	00000000000000		
02-    E	****	00000001500000		
03-    I	****	00000010000000		
04-    L	****	00000000000000		
05-    V	****	00000001500000		
06-    V	2505	00000001000000		
07-				
08-				
09-				
10-				
11-				
12-				
13-				
14-				
15-				
07-*L008 END OF FILE				

<u>FIELD NAME</u>	<u>LENGTH</u>	<u>DESCRIPTION</u>
FA TYPE	1	An indicator that describes the type of fixed asset.
ORGANIZATION	4	The Department and Division code.
AMOUNT	14	The amount used as the criteria for which a fixed asset will be capitalized.

11. **FNCR** – Fixed Asset Non Capitalized Reason Code Table defines the valid codes used to describe the reasons why a Fixed Asset should **not** be created when the criteria designates a Fixed Asset.

ACTION: R		SCREEN: FNCR	USERID: FFMS	04/20/05	01:44:08 PM
NON CAPITALIZED REASON CODE TABLE					
KEY IS REASON CODE					
REASON CODE		NON CAPITALIZED REASON		SHORT NAME	
-----					
01-	01	MULTIPLE ITEMS LESS THAN \$ THRESHOLD		MULTI ITEMS	
02-	02	BETTERMENT TO EXISTING ASSET		BETTERMENT	
03-	03	CONSTRUCTION WORK IN PROGRESS		CONSTRUCTION	
04-	04	INFRASTRUCTURE LESS THAN \$1,000,000		INFRA < 1MIL	
05-	05	LAND IMPROVEMENTS LESS THAN \$100,000		IMPROV<100K	
06-	06	LEASED ASSETS		LEASED ASSET	
07-	07	LEASEHOLD IMPROVEMENT LESS THAN \$100,000		LH < \$100000	
08-	08	SOFTWARE		SOFTWARE	
09-	09	VEHICLE, FURNITURE, EQUIPMENT < \$25,000		V,E < \$25000	
10-	10	WORKS OF ART AND HISTORICAL TREASURES		ART/HIST	
11-	11	SUPPLIES/MATERIALS/MAINTENANCE		SUPP/MAT/MAI	
12-	12	CHARTER SCHOOL/UNIVERSITIES		CHARTER SCH	
13-	13	MULTIPLE UNITS/OTHER FA		MULTI UNITS	
14-	14	INSTALLMENT PAYMENTS		INSTALLMENT	
15-	15	SHIPPING/HANDLING		S/H	

<u>FIELD NAME</u>	<u>LENGTH</u>	<u>DESCRIPTION</u>
REASON CODE	2	A code describing the reason a Fixed Asset should <b><u>not</u></b> be capitalized.
NON CAPITALIZED REASON	52	A description of the reason a Fixed Asset should <b><u>not</u></b> be capitalized.



## System-Maintained FA Master Tables

- **FAS1, FAS2** - Fixed Asset Summary Tables contains summary information for all existing assets. All data that pertains to the entire *original* asset (original asset cost and all of its betterments) is in this table. Entries on this table are added and modified by the Fixed Asset document processors and by off-line programs (depreciation, disposition, etc.). Disposed assets are deleted from this table by the disposition purge process. This table can be viewed from two screens.

1. **FAS1** contains all data regarding the assets except the accounting distribution (line of coding and amount).

```

ACTION: R  SCREEN: FAS1  USERID: FFMS                04/24/02   09:12:06 AM
FIXED ASSET SUMMARY TABLE                          SCREEN 1 OF 2
KEY IS FIXED ASSET TYPE, FIXED ASSET NUMBER

FA TYPE: E      FA NUMBER: FA-071                    BETTERMENT COUNT: 03
GROUP: 880000 LOC: RM219          TOTAL ASSET VALUE: 13358.98
PLAT NBR:                PV#: 2505010000123          PO#: 2505010000033
DESC: NETWORK SERVER (ACCOUNTING1)
ACQUISITION DATE: 09 14 1993          ACCUMULATED DEPR: 0.00
ACQ METHOD: P MTCE AGREEMENT: N      CURRENT DEPR: 0.00
VENDOR NAME: COMPAQ COMPUTER CORP
VENDOR CODE: 760011617AA            USEFUL LIFE:
REPLACEMENT DATE:                DEPRECIATION METHOD:
DEPT/ORG: 0.00          DISPOSITION AUTH:
DISPOSITION METHOD:                DISPOSITION DATE:
SELLING PRICE: 0.00          MAINTENANCE DUE:
MEMO DISPOSITION VALUE: 0.00 INSPECTION DUE:
MILEAGE:                YEAR:
TRADE IN ALLOWANCE:                EXPIRATION DATE:
MODEL NUMBER: 486DX2/66          COND OF ASSET: E
MANUFACTURER: COMPAQ PROSIGNIA    CLOSING COSTS: 0.00
SERIAL NUMBER: 6335HDT40034        XAREA:
  
```

2. **FAS2** contains the accounting distribution of the original asset and all its betterments. It is a second screen to FAS1 and can be viewed by entering "L" in the ACTION of the FAS1 screen to "leaf" to FAS2.

```

ACTION: R  SCREEN: FAS2  USERID: FFMS                04/24/02   09:26:07 AM
FIXED ASSET SUMMARY TABLE                          SCREEN 2 OF 2
KEY IS FIXED ASSET TYPE, ASSET NUMBER, LINE NUMBER

FA TYPE: E      FA NUMBER: FA-071                    FA LINE NO: 01
BUDGET-FY:
PV-FUND: 100
PV-DEPT: 12
PV-ORGN: 0501
PV-APPR: 0170
PV-OBJT: 8800
PV-SUB-OBJT: 00
PV-LINE-AMT: 8797.00
  
```

- **FBT1, FBT2** - Fixed Asset Betterment Tables contain one entry for each asset and one entry for each betterment to the asset. Entries on this table are added and modified by the Fixed Asset document processors and by off-line programs (depreciation, disposition, etc.). A disposed asset's betterments are deleted from this table by the disposition purge process. This table can be viewed from two screens.
3. **FBT1** contains all data pertaining to the assets except the accounting distribution (line of coding and amount).

```
ACTION: R  SCREEN: FBT1  USERID: FFMS                04/24/02  09:33:13 AM
FIXED ASSET BETTERMENT TABLE                        SCREEN 1 OF 2
KEY IS FIXED ASSET TYPE, FIXED ASSET NUMBER, BETT COUNT

FA TYPE: E      FA NUMBER: FA-071      BETT COUNT: 00
PV#: 2505010000123      PO#: 2505010000033
PLAT NBR:
ACQUISITION DATE: 09 14 1993      TRADE IN ALLOWANCE: 0.00
ACQ METHOD: P      IN SERVICE DATE: 09 01 1993
VENDOR CODE: 760011617AA      % OF FED PART:
VENDOR NAME: COMPAQ COMPUTER CORP
XAREA:
MAINT AGREEMENT: N      CONDITION OF ASSET: E
SERIAL NUMBER: 6335HDT40034      EXPIRATION DATE:
MODEL NUMBER: 486DX2/66      MANUFACTUER: COMPAQ PROSIGNIA
CIP REVERSAL FLAG:      UNITS: 1
DESCRIPTION: NETWORK SERVER (ACCOUNTING1)      CLOSING COSTS: 0.00
DISPOSITION DATE:
```

4. **FBT2** contains the accounting distribution of the original asset and all of its betterments on individual screens. It is a second screen to FBT1 and can be viewed by entering "L" in the ACTION of the FBT1 screen to "leaf" to FBT2.

```
ACTION: R  SCREEN: FBT2  USERID: FFMS                04/24/02  09:35:08 AM
FIXED ASSET BETTERMENT TABLE                        SCREEN 2 OF 2
KEY IS FIXED ASSET TYPE, FIXED ASSET NUMBER, BETT NBR

FA TYPE: E      FA NUMBER: FA-071      BETT COUNT: 00
LINE-NBR: 01
BUDGET-FY:
PV-FUND: 100
PV-DEPT: 12
PV-ORGN: 0501
PV-APPR: 0170
PV-OBJT: 8800
PV-SUB-OBJT: 00
PV-LINE-AMT:      8797.00
```